

**HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE S. ANANDA REDDY**

WRIT PETITION Nos.6871 & 8160 of 2004

Date: 12-06-2007.

Between :

M/s.Hari Priya Marine Food Exports, Bhimavaram,
rep. by its Managing Partner.

.....Petitioner

And

The Selection Grade Secretary, Agricultural Market
Committee,
Bhimavaram & others.

.....Respondents.

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AND
HON'BLE SRI JUSTICE S. ANANDA REDDY**

WRIT PETITION Nos.6871 & 8160 of 2004

COMMON ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

Both these writ petitions raise common questions of law and fact, therefore, they are being disposed of by this common order. Facts are taken from writ petition No.6871 of 2004.

An order of assessment has been made against the petitioner by the respondents on 15.03.2004. This order of assessment is challenged on various grounds, one of the grounds being that some of the transactions were admittedly outside the jurisdiction of the Market Committee, but they have also been assessed for the tax.

We have heard learned counsel for the parties and have also gone through the counter and we have found that they are mainly the questions of fact, which cannot be decided in these proceedings. The questions of fact would be as to how much transactions had taken place in

total and how much transactions had taken place within the jurisdiction of the Market Committee, and for that purpose, even the books of accounts of the petitioner-Firm would have to be examined, which will not be appropriate in these proceedings, particularly when the petitioner has an efficacious alternate remedies available to him.

Since the petitioner was in this Court for a long time and there was stay granted by this Court, while disposing of these writ petitions, we give liberty to the petitioner to avail the remedies available to him, within fifteen days from the date of receipt of a copy of this order, in which event, no objection shall be taken to on account of limitation.

BILAL NAZKI, J

12th June 2007

S. ANANDA REDDY, J

ajr